

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: WESTROCK ADVISORS, INC.

§ Case No. 11-12841 (JLG)

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§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on June 15, 2011. The undersigned trustee was appointed on June 16, 2011.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 114,391.49

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>2,197.79</u>
Bank service fees	<u>9,583.00</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	<u>\$ 102,610.70</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 06/18/2013 and the deadline for filing governmental claims was 12/12/2011. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$8,969.57. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$8,969.57, for a total compensation of \$8,969.57.²In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$437.21, for total expenses of \$437.21.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 05/01/2019 By: /s/JOHN S. PEREIRA

Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 11-12841 (JLG)

Trustee: (521200) JOHN S. PEREIRA

Case Name: WESTROCK ADVISORS, INC.

Filed (f) or Converted (c): 06/15/11 (f)

§341(a) Meeting Date: 07/13/11

Period Ending: 05/01/19

Claims Bar Date: 06/18/13

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 BANK ACCOUNTS Orig. Asset Memo: Chase Payroll;	600.85	0.00		0.00	FA
2 PROPRIETARY ACCOUNTS AT NFS 21520 O N5A-991376 E Orig. Asset Memo: Imported from original petition Doc# 7	43,309.56	0.00		105,576.24	FA
3 CASH ADVANCES AND DEPOSITS Orig. Asset Memo: Imported from original petition Doc# 7	64,382.39	0.00		0.00	FA
4 PREPAID INSURANCE/WORKER COMP. Orig. Asset Memo: Imported from original petition Doc# 7	5,041.80	0.00		0.00	FA
5 PREPAID EXPENSES - MISC Orig. Asset Memo: Imported from original petition Doc# 7	33,677.82	0.00		0.00	FA
6 RECEIVABLE FROM WESTROCK GROUP Orig. Asset Memo: Imported from original petition Doc# 7	147,742.42	0.00		0.00	FA
7 PROMISSORY NOTE - ED TAYLOR Orig. Asset Memo: Imported from original petition Doc# 7	19,750.00	0.00		0.00	FA
8 EMPLOYEE COMM. RECEIVABLE Orig. Asset Memo: Imported from original petition Doc# 7	21,527.73	0.00		0.00	FA
9 EMPLOYEE ADVANCES Orig. Asset Memo: Imported from original petition Doc# 7	2,770.50	0.00		0.00	FA
10 EMPLOYEE LOANS Orig. Asset Memo: Imported from original petition Doc# 7	10,000.00	0.00		0.00	FA
11 FURNITURE & FIXTURES Orig. Asset Memo: Imported from original petition Doc# 7	6,005.58	0.00		5,000.00	FA
12 COMPUTER EQUIPMENT	5,794.67	0.00		2,000.00	FA

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§341(a) Meeting Date: 07/13/11

Period Ending: 05/01/19

Claims Bar Date: 06/18/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
	Orig. Asset Memo: Imported from original petition Doc# 7				
13	MACHINERY & EQUIPMENT Orig. Asset Memo: Imported from original petition Doc# 7	3,293.75	0.00	0.00	FA
14	TD/SD ADJUSTMENT Orig. Asset Memo: Imported from original petition Doc# 7	11,859.54	0.00	0.00	FA
15	INVENTORY LONG (PROPRIETARY POSITIONS) Orig. Asset Memo: Imported from original petition Doc# 7	359,548.26	0.00	0.00	FA
16	PAYROLL EXCHANGE Orig. Asset Memo: Imported from original petition Doc# 7	4,344.79	0.00	0.00	FA
17	FINRA REFUND (u)	1,815.00	0.00	1,815.00	FA
Int	INTEREST (u)	Unknown	N/A	0.25	FA
18	Assets Totals (Excluding unknown values)	\$741,464.66	\$0.00	\$114,391.49	\$0.00

Major Activities Affecting Case Closing:

Retained Special Counsel; funds in proprietary accounts turned over; related cases filed into Chapter 7; JSP trustee.

1-10-16 Claims to be examined and determination made as to whether to sever cases and file no asset reports where appropriate.

5/27/16 time records for atty and trustee completed.

One of four related cases jointly administered. Some of which may be severed and closed as no asset cases. The estate in Monarch consists of the funds in the Clearling firm Deposit Account.

Westrock

On June 15, 2011, Westrock Advisers ("Advisers"), a former broker-dealer, filed a voluntary Chapter 7 petition, and John S. Pereira (the "Trustee") was appointed as Trustee immediately thereafter.

Advisers had operated out of leased office space located at 201 Old Country Road, Melville, New York 11747, but had vacated these premises prior to filing its petition.

The Trustee, after conferring with the landlord of this property, agreed to reject this lease and turn the premises over to the landlord immediately, in exchange for the landlord's waiver of its claim for prepetition and post-petition arrearages. The Court approved this rejection on the Trustee's application.

The Trustee retained, with the Court's approval, G.E.M. Auction Company ("G.E.M.") to inventory and appraise the personal property located at the Melville location.

As a result of G.E.M.'s appraisal, the Trustee agreed to accept the landlord's offer to purchase the property for \$5,000 at a private sale, which was approved by the Court on the Trustee's application.

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 11-12841 (JLG)

Trustee: (521200) JOHN S. PEREIRA

Case Name: WESTROCK ADVISORS, INC.

Filed (f) or Converted (c): 06/15/11 (f)

§341(a) Meeting Date: 07/13/11

Period Ending: 05/01/19

Claims Bar Date: 06/18/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

Advisers operated its business as an "introducing" broker whose customers' accounts were held by an affiliate of Fidelity Investments ("Fidelity"), and, accordingly, securities in Advisers' customer accounts were returned to the customers prior to Advisers' bankruptcy. However, the Debtors' schedules indicated that Advisers also had maintained "proprietary" accounts at Fidelity which held securities that belonged to Advisers, rather than its customers. The Trustee was able to locate these accounts; send "turnover" demands to Fidelity, and, after pursuing this matter with Fidelity, ultimately recovered \$105,576.24 for the estate.

At the Trustee's request, the clerk issued a Notice of Possible Dividends fixing June 18, 2013, as the last date for filing proofs of claim. By that date, 26 claims, totaling approximately \$6.2 million were filed.

Prior to the two-year deadlines imposed by the Code, the Trustee, through counsel, conducted a review to determine whether any "avoidance" actions, or actions subject to a "Section 108" extension, should be commenced. It was determined that no action was worth pursuing, with one potential exception - Advisers' schedules reflected a receivable of \$147,742.42 due from its corporate parent, Westrock Group, Inc. ("Group"), thus suggesting that Advisers may have improperly "upstreamed" cash, without consideration, prior to its bankruptcy filing. However, prior to the initiation of any avoidance action, Group and two other affiliates of Advisers, filed bankruptcy petitions, so this receivable will be resolved as an intercompany claim in the related bankruptcies.

(b) LBC

As indicated above, on September 6, 2012, Westrock Group, the parent company of Advisers, filed a voluntary Chapter 7 petition. On the same day, two other related entities filed their own Chapter 7 petitions: Monarch Financial Corporation of America, Inc. ("Monarch") is another former broker-dealer that was also wholly-owned by Group, and LBC Western, Inc. ("LBC") is a company that, some years prior to the bankruptcy filings, purchased all of the common stock of Group from its prior owners, and thereby became the parent of Group, and the indirect parent of Advisers and Monarch. Because these cases are related to Advisers, the Trustee was appointed as their Trustee as well, and the cases are being jointly administered.

In connection with the sale of Group's common stock to LBC, Group's CEO, Gregory Martino ("Martino") entered into an agreement with Group, pursuant to which Group agreed to purchase, or locate third parties to purchase, Martino's common stock in Group. Martino received a total of approximately \$2.6 million to purchase most of his stock, and to the extent that these funds came from Group (or one of its affiliates) the Trustee may have claims against Martino to recover these funds as fraudulent transfers or unlawful stock redemptions. The Trustee, through his counsel, is in the process of obtaining bank records and closing documents to determine the source of these payments to Martino. At this point, it appears that at least \$1.5 million of the total Martino received for his stock was received from unaffiliated third-parties.

Group's books also reflect that Martino owes Group \$350,000 on a loan. The Trustee is investigating the basis for this potential claim against Martino, as well as whether Martino is entitled to any offset against it based on an arbitration award in the amount of \$765,000 which Martino obtained (but apparently did not have confirmed) prior to the bankruptcy.

Lease rejected; equipment sold., proprietary account turned over.

On June 15, 2011, Westrock Advisers ("Advisers"), a former broker-dealer, filed a voluntary Chapter 7 petition, and John S. Pereira (the "Trustee") was appointed as Trustee immediately thereafter.

Advisers had operated out of leased office space located at 201 Old Country Road, Melville, New York 11747, but had vacated these premises prior to filing its petition. The Trustee, after conferring with the landlord of this property, agreed to reject this lease and turn the premises over to the landlord immediately, in exchange for the landlord's waiver of its claim for prepetition and post-petition arrearages. The Court approved this rejection on the Trustee's application.

The Trustee retained, with the Court's approval, G.E.M. Auction Company ("G.E.M.") to inventory and appraise the personal property located at the Melville location. As a result of G.E.M.'s appraisal, the Trustee agreed to accept the landlord's offer to purchase the property for \$5,000 at a private sale, which was approved by the Court on the Trustee's application.

Advisers operated its business as an "introducing" broker whose customers' accounts were held by an affiliate of Fidelity Investments ("Fidelity"), and, accordingly, securities in Advisers' customer accounts were returned to the customers prior to Advisers' bankruptcy. However, the Debtors' schedules indicated that Advisers also

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Individual Estate Property Record and Report

Asset Cases

Case Number: 11-12841 (JLG) **Trustee:** (521200) JOHN S. PEREIRA
Case Name: WESTROCK ADVISORS, INC. **Filed (f) or Converted (c):** 06/15/11 (f)
Period Ending: 05/01/19 **§341(a) Meeting Date:** 07/13/11
Claims Bar Date: 06/18/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

had maintained "proprietary" accounts at Fidelity which held securities that belonged to Advisers, rather than its customers. The Trustee was able to locate these accounts; send "turnover" demands to Fidelity, and, after pursuing this matter with Fidelity, ultimately recovered \$105,576.24 for the estate.

Prior to the two-year deadlines imposed by the Code, the Trustee, through counsel, conducted a review to determine whether any "avoidance" actions, or actions subject to a "Section108" extension, should be commenced. It was determined that no action was worth pursuing, with one potential exception - Advisers' schedules reflected a receivable of \$147,742.42 due from its corporate parent, Westrock Group, Inc. ("Group"), thus suggesting that Advisers may have improperly "upstreamed" cash, without consideration, prior to its bankruptcy filing. However, prior to the initiation of any avoidance action, Group and two other affiliates of Advisers, filed bankruptcy petitions, The Trustee filed a proof of claim in Group, but to date no assets were recovered.

(b) LBC

As indicated above, on September 6, 2012, Westrock Group, the parent company of Advisers, filed a voluntary Chapter 7 petition. On the same day, two other related entities filed their own Chapter 7 petitions: Monarch Financial Corporation of America, Inc. ("Monarch") is another former broker-dealer that was also wholly-owned by Group, and LBC Western, Inc. ("LBC") is a company that, some years prior to the bankruptcy filings, purchased all of the common stock of Group from its prior owners, and thereby became the parent of Group, and the indirect parent of Advisers and Monarch. Because these cases are related to Advisers, the Trustee was appointed as their Trustee as well, and the cases are being jointly administered.

The trustee has now investigated the three remaining potential loan claims against former officers and employees. One of the loans was repaid, one was released in a settlement, and the third was disputed, and not adequately documented on the Debtor's books and records, so no further recovery efforts are appropriate. The Trustee is also now satisfied that all accounts held by the Debtor with banks and other financial institutions have been located and recovered. Currently, claims in all of the related cases are being examined and a determination will be made as to whether it is in the best interest of creditors to sever the cases and file no asset reports in any of the cases which has no funds. Accountant retained to prepared fiduciary tax returns. As of December 6, 2017, claims have been examined and Claims #27 and #28 filed in Westrock Advisors, Inc. will be objected. Once the claims issues are resolved, two of the cases may be closed as no asset cases, and final reports for the remaining two will be filed. As of 6/18, final reports being prepared.

Initial Projected Date Of Final Report (TFR): July 31, 2012

Current Projected Date Of Final Report (TFR): August 8, 2018 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)

Case Name: WESTROCK ADVISORS, INC.

Taxpayer ID #: **-***0587

Period Ending: 05/01/19

Trustee: JOHN S. PEREIRA (521200)

Bank Name: The Bank of New York Mellon

Account: ****-*****62- - Checking Account

Blanket Bond: \$64,217,507.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
07/29/11	{11}	Grand Metro Building Company, LLC	Good faith deposit toward purchase of debtor's personal property.	1129-000	1,750.00		1,750.00
08/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.01		1,750.01
09/12/11	{12}	Grand Metro Building Company, LLC	Purchase of Trustee's interest in Debtor's property consisting of computers	1129-000	2,000.00		3,750.01
09/12/11	{11}	Grand Metro Building Company, LLC	Purchase of Trustee's interest of Debtor's property consisting of furniture and equipment	1129-000	3,250.00		7,000.01
09/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.04		7,000.05
10/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.05		7,000.10
10/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,975.10
11/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.05		6,975.15
11/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,950.15
12/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.05		6,950.20
12/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,925.20
01/31/12	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.05		6,925.25
01/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,900.25
02/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,875.25
03/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	6,850.25
04/20/12	{17}	FINRA	Refund	1229-000	1,815.00		8,665.25
04/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	8,640.25
05/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	8,615.25
06/22/12	1001	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/22/2012 FOR CASE #11-12841	2300-000		5.24	8,610.01
06/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	8,585.01
07/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	8,560.01
08/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	8,535.01
09/04/12	{2}	National Financial Services LLC	Turnover of proprietary account	1129-000	74,813.21		83,348.22
09/11/12	{2}	National Financial Services LLC	Turnover of in proprietary account	1129-000	30,720.55		114,068.77
09/11/12	{2}	National Finance Services LLC	turnover of in proprietary account	1129-000	42.48		114,111.25
09/28/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		167.47	113,943.78
10/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		256.83	113,686.95
11/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		232.96	113,453.99
12/11/12	1002	VERITEXT NEW YORK REPORTING CO.	INVOICE #: NY1613485 / JOB/CONF NO #: 1556677 / FOR SERVICES RENDERED - TRANSCRIPT OF 341 MEETING HELD ON 11/7/12	2990-000		876.30	112,577.69

Subtotals :

\$114,391.49

\$1,813.80

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.

Trustee: JOHN S. PEREIRA (521200)
Bank Name: The Bank of New York Mellon
Account: ****_*****62- - Checking Account
Blanket Bond: \$64,217,507.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **_***0587
Period Ending: 05/01/19

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/13/12		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001052120088 20121213	9999-000		112,577.69	0.00

ACCOUNT TOTALS	114,391.49	114,391.49	\$0.00
Less: Bank Transfers	0.00	112,577.69	
Subtotal	114,391.49	1,813.80	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$114,391.49	\$1,813.80	

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.

Trustee: JOHN S. PEREIRA (521200)
Bank Name: Rabobank, N.A.
Account: *****9566 - Checking Account
Blanket Bond: \$64,217,507.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***0587
Period Ending: 05/01/19

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/14/12		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	112,577.69		112,577.69
12/31/12		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		151.72	112,425.97
01/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		177.84	112,248.13
02/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		150.68	112,097.45
03/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		155.86	111,941.59
04/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		171.74	111,769.85
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		166.12	111,603.73
06/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.82	111,453.91
07/31/13	11002	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 07/31/2013 FOR CASE #11-12841	2300-000		81.15	111,372.76
07/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		176.33	111,196.43
08/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		159.94	111,036.49
09/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		154.38	110,882.11
10/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		175.44	110,706.67
11/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		148.61	110,558.06
12/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		174.93	110,383.13
01/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		164.06	110,219.07
02/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		147.96	110,071.11
03/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		153.04	109,918.07
04/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		168.65	109,749.42
05/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		157.85	109,591.57
06/11/14	11003	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/11/2014 FOR CASE #11-12841	2300-000		62.40	109,529.17
06/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		152.32	109,376.85
07/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		173.06	109,203.79
08/29/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		151.83	109,051.96
09/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		167.31	108,884.65
10/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		161.83	108,722.82
11/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.74	108,582.08
12/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		177.00	108,405.08
01/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		155.92	108,249.16
02/27/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		145.32	108,103.84
03/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		165.85	107,937.99
04/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		155.25	107,782.74

Subtotals : \$112,577.69 \$4,794.95

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.

Trustee: JOHN S. PEREIRA (521200)
Bank Name: Rabobank, N.A.
Account: *****9566 - Checking Account
Blanket Bond: \$64,217,507.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***0587
Period Ending: 05/01/19

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/29/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.86	107,632.88
06/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		165.13	107,467.75
07/22/15	11004	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 07/22/2015 FOR CASE #11-12841	2300-000		82.27	107,385.48
07/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		159.70	107,225.78
08/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.08	107,076.70
09/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		164.29	106,912.41
10/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		153.77	106,758.64
11/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		148.43	106,610.21
12/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		168.69	106,441.52
01/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		147.60	106,293.92
03/01/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		147.38	106,146.54
03/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		167.50	105,979.04
04/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		146.95	105,832.09
05/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		146.74	105,685.35
06/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		166.77	105,518.58
07/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		146.31	105,372.27
08/22/16	11005	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 08/22/2016 FOR CASE #11-12841	2300-000		51.66	105,320.61
08/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		166.26	105,154.35
09/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		150.86	105,003.49
10/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		145.59	104,857.90
11/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		160.44	104,697.46
12/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		150.18	104,547.28
01/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		160.37	104,386.91
02/28/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.13	104,246.78
03/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		154.94	104,091.84
04/28/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		139.73	103,952.11
05/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		164.47	103,787.64
06/19/17	11006	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/19/2017 FOR CASE #11-12841	2300-000		43.01	103,744.63
06/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.26	103,595.37
07/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		144.04	103,451.33
08/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		163.69	103,287.64

Subtotals : \$0.00 \$4,495.10

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.

Trustee: JOHN S. PEREIRA (521200)
Bank Name: Rabobank, N.A.
Account: *****9566 - Checking Account
Blanket Bond: \$64,217,507.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***0587
Period Ending: 05/01/19

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
09/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		143.61	103,144.03
10/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		158.24	102,985.79
11/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		148.12	102,837.67
12/27/17	11007	NYS CORPORATION TAX	13-3850587 / 2011 CT-3A	2820-000		72.00	102,765.67
12/27/17	11008	NYS CORPORATION TAX	13-3850587 / 2012 CT-3A	2820-000		68.00	102,697.67
12/27/17	11009	NYS CORPORATION TAX	13-3850587 / 2013 CT-3A	2820-000		66.00	102,631.67
12/27/17	11010	NYS CORPORATION TAX	13-3850587 / 2014 CT-3A	2820-000		62.00	102,569.67
12/27/17	11011	NYS CORPORATION TAX	13-3850587 / 2015 CT-3A	2820-000		58.00	102,511.67
12/27/17	11012	NYS CORPORATION TAX	13-3850587 / 2016 CT-3A	2820-000		55.00	102,456.67
12/27/17	11013	NYS CORPORATION TAX	13-3850587 / CT-3A 2017-2018	2820-000		50.00	102,406.67
12/27/17	11014	NYS CORPORATION TAX	13-3850587 / 2011 CT-3M	2820-000		14.00	102,392.67
12/27/17	11015	NYS CORPORATION TAX	13-3850587 / 2012 CT-3M	2820-000		14.00	102,378.67
12/27/17	11016	NYS CORPORATION TAX	13-3850587 / 2013 CT-3M	2820-000		13.00	102,365.67
12/27/17	11017	NYS CORPORATION TAX	13-3850587 / 2014 CT-3M	2820-000		13.00	102,352.67
12/27/17	11018	NYS CORPORATION TAX	13-3850587 / 2015 CT-3M	2820-000		16.00	102,336.67
12/27/17	11019	NYS CORPORATION TAX	13-3850587 / 2016 CT-3M	2820-000		16.00	102,320.67
12/27/17	11020	NYS CORPORATION TAX	13-3850587 / CT-3M 2017-2018	2820-000		14.00	102,306.67
12/27/17	11021	NYC DEPARTMENT OF FINANCE	13-3850587 / 2011 NYC-3A	2820-000		72.00	102,234.67
12/27/17	11022	NYC DEPARTMENT OF FINANCE	13-3850587 / 2012 NYC-3A	2820-000		68.00	102,166.67
12/27/17	11023	NYC DEPARTMENT OF FINANCE	13-3850587 / 2013 NYC-3A	2820-000		66.00	102,100.67
12/27/17	11024	NYC DEPARTMENT OF FINANCE	13-3850587 / 2014 NYC-3A	2820-000		62.00	102,038.67
12/27/17	11025	NYC DEPARTMENT OF FINANCE	13-3850587 / 2015 NYC-3A	2820-000		58.00	101,980.67
12/27/17	11026	NYC DEPARTMENT OF FINANCE	13-3850587 / 2016 NYC-3A	2820-000		55.00	101,925.67
12/27/17	11027	NYC DEPARTMENT OF FINANCE	13-3850587 / NYC-3A 2017-2018	2820-000		50.00	101,875.67
12/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		142.98	101,732.69
01/10/18	11028	FEDEX	ACCOUNT NO.: 1159-6713-4 / INVOICE NO.: 6-043-14926 / OVERNIGHT DELIVERY OF TAX RETURNS TO ACCOUNTANT	2990-000		8.68	101,724.01
01/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		162.47	101,561.54
02/28/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		137.63	101,423.91
03/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		146.91	101,277.00
04/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.81	101,136.19
05/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		160.02	100,976.17
06/29/18	11029	JOHN S. PEREIRA	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/29/2018 FOR CASE #11-12841	2300-000		25.08	100,951.09
06/29/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.39	100,810.70

Subtotals : \$0.00 \$2,476.94

Form 2

Cash Receipts And Disbursements Record

Case Number: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.

Trustee: JOHN S. PEREIRA (521200)
Bank Name: Rabobank, N.A.
Account: *****9566 - Checking Account
Blanket Bond: \$64,217,507.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***0587
Period Ending: 05/01/19

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
11/07/18		Rabobank, N.A.	Bank and Technology Services Fee Adjustment	2600-000		-1,800.00	102,610.70

ACCOUNT TOTALS	112,577.69	9,966.99	\$102,610.70
Less: Bank Transfers	112,577.69	0.00	
Subtotal	0.00	9,966.99	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$9,966.99	

Net Receipts :	114,391.49
Net Estate :	\$114,391.49

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # ****-*****62-	114,391.49	1,813.80	0.00
Checking # *****9566	0.00	9,966.99	102,610.70
	\$114,391.49	\$11,780.79	\$102,610.70

Exhibit C - Claims Register

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	WELLS FARGO FINANCIAL LEASING, INC. 800 WALNUT STREET MAC F4031-050 DES MOINES, IA 50309	Unsecured 06/20/11	1627 History: Details1-106/20/2011Claim #1 filed by Wells Fargo Financial Leasing, Inc., total amount claimed: \$55591.33 (Raymond, Tara) ----- * * *	\$55,591.33 \$55,591.33	\$0.00	\$55,591.33
	<7100-00 General Unsecured § 726(a)(2)>, 610					
2	NYS DEPARTMENT OF LABOR INSOLVENCY UNIT, STATE OFFICE CAMPUS BUILDING #12, ROOM #256 ALBANY, NY 12240	Unsecured 07/01/11	ER# 56-62579 History: Details2-107/01/2011Claim #2 filed by NYS DEPARTMENT OF LABOR, total amount claimed: \$0 (Ferguson, Frances) ----- * * *	\$0.00 \$0.00	\$0.00	\$0.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
3	CIT TECHNOLOGY FINANCING SERVICES, INC. BANKRUPTCY PROCESSING SOLUTIONS INC. 1162 E. SONTERRA BLVD,STE 130 SAN ANTONIO, TX 78258	Unsecured 07/11/11	907-0000988-00 0 History: Details3-107/11/2011Claim #3 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$11693.4 (Ferguson, Frances) ----- * * *	\$11,693.40 \$11,693.40	\$0.00	\$11,693.40
	<7100-00 General Unsecured § 726(a)(2)>, 610					
4	CIT TECHNOLOGY FINANCING SERVICES, INC. BANKRUPTCY PROCESSING SOLUTIONS INC. 1162 E. SONTERRA BLVD,STE 130 SAN ANTONIO, TX 78258	Unsecured 07/11/11	910-0027741-00 0 History: Details4-107/11/2011Claim #4 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$10358.29 (Ferguson, Frances) ----- * * *	\$10,358.29 \$10,358.29	\$0.00	\$10,358.29
	<7100-00 General Unsecured § 726(a)(2)>, 610					
5	CIT TECHNOLOGY FINANCING SERVICES, INC. BANKRUPTCY PROCESSING SOLUTIONS INC. 1162 E. SONTERRA BLVD,STE 130 SAN ANTONIO, TX 78258	Unsecured 07/12/11	907-0001341-00 0 History: Details5-107/12/2011Claim #5 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$3199.64 (Ferguson, Frances) ----- * * *	\$3,199.64 \$3,199.64	\$0.00	\$3,199.64
	<7100-00 General Unsecured § 726(a)(2)>, 610					

Exhibit C - Claims Register

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
6	FEDEX TECH CONNECT INC AS ASSIGNEE OF FEDEX EXPRESS/GROUND 3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR MEMPHIS, TN 38116	Unsecured 07/22/11	248317795 History: Details6-107/22/2011Claim #6 filed by FedEx Tech Connect Inc, total amount claimed: \$2175.81 (Seligstein, William) ----- * * *	\$2,175.81 \$2,175.81	\$0.00	\$2,175.81
	<7100-00 General Unsecured § 726(a)(2)>, 610					
7	CANON FINANCIAL SERVICES, INC. C/O PLATZER, SWERGOLD, ET AL. 1065 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK, NY 10018	Unsecured 08/02/11	 History: Details7-108/02/2011Claim #7 filed by Canon Financial Services, Inc., total amount claimed: \$189415.12 (Sadutto-Carley, Teresa) ----- * * *	\$189,415.12 \$189,415.12	\$0.00	\$189,415.12
	<7100-00 General Unsecured § 726(a)(2)>, 610					
8	CIT TECHNOLOGY FINANCING SERVICES, INC. BANKRUPTCY PROCESSING SOLUTIONS INC. 1162 E. SONTERRA BLVD,STE 130 SAN ANTONIO, TX 78258	Unsecured 07/18/11	907-0001184-00 0 History: Details8-107/18/2011Claim #8 filed by CIT TECHNOLOGY FINANCING SERVICES, INC., total amount claimed: \$29996.91 (Ferguson, Frances) ----- * * *	\$29,996.91 \$29,996.91	\$0.00	\$29,996.91
	<7100-00 General Unsecured § 726(a)(2)>, 610					
9	LEO AND DOROTHY BRUSS, HUSBAND AND WIFE C/O JAN K. KITCHEL 1211 SW 5TH AVE, SUITE 1900 PORTLAND, OR 97204	Unsecured 08/01/11	2358 History: Details9-108/01/2011Claim #9 filed by LEO AND DOROTHY BRUSS, HUSBAND AND WIFE, total amount claimed: \$131581 (Ferguson, Frances) ----- * * *	\$131,581.00 \$131,581.00	\$0.00	\$131,581.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
10	STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION BUILDING 12, ROOM 256 ALBANY, NY 12240	Priority 08/15/11	ER# 56-62579 5 History: Details10-108/15/2011Claim #10 filed by STATE OF NEW YORK DEPARTMENT OF LABOR, total amount claimed: \$1268.6 (Cales, Humberto) ----- * * *	\$1,268.60 \$1,268.60	\$0.00	\$1,268.60
	<5800-00 Claims of Governmental Units>, 570					

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
11	CONNECTICUT GENERAL LIFE INSURANCE COMPANY ABI LEVESQUE, CIGNA LEGAL&PUBLIC AFFAIR 900 COTTAGE GROVE ROAD, WILDE B6LPA HARTFORD, CT 06152	Priority 08/11/11	1050 History: Details11-108/11/2011Claim #11 filed by CONNECTICUT GENERAL LIFE INSURANCE COMPANY, total amount claimed: \$21631.59 (Ferguson, Frances) -----* * *	\$21,631.59 \$21,631.59	\$0.00	\$21,631.59
	<5400-00 Contributions to Employee Benefit Plans>, 520					
12	NYC DEPARTMENT OF FINANCE TAPE DIVISION, ATTN: YEHUDA MILLER 345 ADAMS STREET, 5TH FLOOR BROOKLYN, NY 11201	Priority 08/26/11	B&A CLAIM #: 11S-0124-NI History: Details12-108/26/2011Claim #12 filed by NYC DEPARTMENT OF FINANCE, total amount claimed: \$100575 (Ferguson, Frances) -----* * *	\$100,575.00 \$100,575.00	\$0.00	\$100,575.00
	<5800-00 Claims of Governmental Units>, 570					
13	STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION BUILDING 12, ROOM 256 ALBANY, NY 12240	Priority 11/07/11	ER# 56-62579 5 History: Details13-111/07/2011Claim #13 filed by STATE OF NEW YORK DEPARTMENT OF LABOR, Amount claimed: \$31466.42 (Ferguson, Frances) -----* * *	\$31,466.42 \$31,466.42	\$0.00	\$31,466.42
	<5800-00 Claims of Governmental Units>, 570					
14	JOHN H. ALLEN C/O CHARLES C. MIHALEK, PSC 167 W. MAIN STREET, STE. 510 LEXINGTON, KY 40507 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 11/10/11	3845 Claim amended.	\$29,353.00 \$0.00	\$0.00	\$0.00
15	KEITH N. BLACKMORE 3060 AUSTIN ROAD CLINTON, NY 13323	Unsecured 12/16/11	 History: Details15-112/16/2011Claim #15 filed by KEITH N. BLACKMORE, Amount claimed: \$15000.00 (Vaccaro, Amanda) -----* * *	\$15,000.00 \$15,000.00	\$0.00	\$15,000.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
16	JOHN H. ALLEN C/O CHARLES C. MIHALEK, P.S.C. 180 N. MILL STREET LEXINGTON, KY 40507-1126	Unsecured 08/20/12	3845 History: Details16-108/20/2012Claim #16 filed by JOHN H. ALLEN, Amount claimed: \$29353.00 (Ferguson, Frances) -----* * *	\$29,353.00 \$29,353.00	\$0.00	\$29,353.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					

Exhibit C - Claims Register

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
17	MCDONALD INFORMATION SERVICE, INC. 215 14TH STREET- 4TH FLOOR JERSEY CITY, NJ 07310	Unsecured 03/28/13	W A I History: Details17-103/28/2013Claim #17 filed by McDonald Information Service, Inc., Amount claimed: \$125.85 (Harris, Kendra) *****	\$125.85 \$125.85	\$0.00	\$125.85
	<7100-00 General Unsecured § 726(a)(2)>, 610					
18P	NYS DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY UNIT PO BOX 5300 ALBANY, NY 12205-0300	Priority 04/16/13	B-13-3850587-2 History: Details18-104/16/2013Claim #18 filed by New York State Department of Taxation and Finance, Amount claimed: \$6457.69 (Wallace, Elaine) *****	\$190.01 \$190.01	\$0.00	\$190.01
	<5800-00 Claims of Governmental Units>, 570					
18U	NYS DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY UNIT P O BOX 5300 ALBANY, NY 12205-0300	Unsecured 04/16/13	B-13-3850587-2 History: Details18-104/16/2013Claim #18 filed by New York State Department of Taxation and Finance, Amount claimed: \$6457.69 (Wallace, Elaine) *****	\$6,267.68 \$6,267.68	\$0.00	\$6,267.68
	<7100-00 General Unsecured § 726(a)(2)>, 610					
19	W2007 MONDAY 230 PARK OWNER, LLC C/O KLEIN & SOLOMON, LLP 275 MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10016	Unsecured 05/02/13	History: Details19-105/02/2013Claim #19 filed by W2007 Monday 230 Park Owner, LLC, Amount claimed: \$860174.51 (Solomon, Jay) *****	\$860,174.51 \$860,174.51	\$0.00	\$860,174.51
	<7100-00 General Unsecured § 726(a)(2)>, 610					
20	Garland James, Joel Smith, Gary James and others similarly situation, c/o Joseph & Kirschenbaum LLP 233 Broadway, 5th Floor New York, NY 10279	Unsecured 06/05/13	0455 History: Details20-106/05/2013Claim #20 filed by Matthew Kadushin, Esq., Amount claimed: \$4357800.00 (Harris, Kendra) *****	\$4,357,800.00 \$4,357,800.00	\$0.00	\$4,357,800.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
21	BRADLEY AMUNDSON C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD, SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/17/13	History: Details21-106/17/2013Claim #21 filed by Bradley Amundson, Amount claimed: \$45107.26 (Harris, Kendra) *****	\$45,107.26 \$45,107.26	\$0.00	\$45,107.26
	<7100-00 General Unsecured § 726(a)(2)>, 610					

Exhibit C - Claims Register

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
22	KENNETH AHRENS C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD., SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/17/13	History: Details22-106/17/2013Claim #22 filed by Kenneth Ahrens, Amount claimed: \$56384.08 (Harris, Kendra) *****	\$56,384.08 \$56,384.08	\$0.00	\$56,384.08
	<7100-00 General Unsecured § 726(a)(2)>, 610					
23	ROBERT RASTBERGER C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD., SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/18/13	History: Details23-106/18/2013Claim #23 filed by ROBERT RASTBERGER, Amount claimed: \$22553.63 (Harris, Kendra) *****	\$22,553.63 \$22,553.63	\$0.00	\$22,553.63
	<7100-00 General Unsecured § 726(a)(2)>, 610					
24	MARK SALVIA C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD., SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/18/13	History: Details24-106/18/2013Claim #24 filed by MARK SALVIA, Amount claimed: \$22553.63 (Harris, Kendra) *****	\$22,553.63 \$22,553.63	\$0.00	\$22,553.63
	<7100-00 General Unsecured § 726(a)(2)>, 610					
25	TIMOTHY MCINTYRE C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD., SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/18/13	History: Details25-106/18/2013Claim #25 filed by TIMOTHY MCINTYRE, Amount claimed: \$112768.16 (Harris, Kendra) *****	\$112,768.16 \$112,768.16	\$0.00	\$112,768.16
	<7100-00 General Unsecured § 726(a)(2)>, 610					
26	PERRY DICLEMENTE C/O KODNER, WATKINS & KLOECKER, LC 7800 FORSYTH BLVD., SUITE 700 ST. LOUIS, MO 63105	Unsecured 06/18/13	History: Details26-106/18/2013Claim #26 filed by PERRY DICLEMENTE, Amount claimed: \$45107.26 (Harris, Kendra) *****	\$45,107.26 \$45,107.26	\$0.00	\$45,107.26
	<7100-00 General Unsecured § 726(a)(2)>, 610					
27	ELM PLACE MANAGEMENT, L.L.C. P.O BOX 690 RYE, NY 10580	Unsecured 09/03/13	Disallowed and expunged per order dated 1/29/18 [Doc. No. 81].	\$22,000.00 \$0.00	\$0.00	\$0.00
	<7200-00 Tardy General Unsecured § 726(a)(3)>, 620					

Exhibit C - Claims Register

Case: 11-12841 (JLG) WESTROCK ADVISORS, INC.

Claims Bar Date: 06/18/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
ADMIN	JOHN S. PEREIRA 641 LEXINGTON AVENUE 13TH FLOOR NEW YORK, NY 10022 <2100-00 Trustee Compensation>, 200	Admin Ch. 7 06/15/11		\$8,969.57 \$8,969.57	\$0.00	\$8,969.57
ADMIN	JOHN S. PEREIRA 641 LEXINGTON AVENUE 13TH FLOOR NEW YORK, NY 10022 <2200-00 Trustee Expenses>, 200	Admin Ch. 7 06/15/11		\$437.21 \$437.21	\$0.00	\$437.21
ADMIN	PEREIRA & SINISI, LLP 641 LEXINGTON AVENUE 13TH FLOOR NEW YORK, NY 10022 <3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200	Admin Ch. 7 06/15/11		\$6,983.50 \$6,983.50	\$0.00	\$6,983.50
ADMIN	TROUTMAN SANDERS LLP 600 PEACHTREE STREET NE SUITE 5200 ATLANTA, GA 30308 <3210-00 Attorney for Trustee Fees (Other Firm)>, 200	Admin Ch. 7 06/15/11		\$46,081.50 \$46,081.50	\$0.00	\$46,081.50
ADMIN	TROUTMAN SANDERS LLP 600 PEACHTREE STREET NE SUITE 5200 ATLANTA, GA 30308 <3220-00 Attorney for Trustee Expenses (Other Firm)>, 200	Admin Ch. 7 06/15/11		\$35.79 \$35.79	\$0.00	\$35.79
ADMIN	LEONARD HARRIS, CPA 100 MERRICK ROAD SUITE LL-1W ROCKVILLE CENTRE, NY 11570 <3410-00 Accountant for Trustee Fees (Other Firm)>, 200	Admin Ch. 7 06/15/11		\$8,960.00 \$8,960.00	\$0.00	\$8,960.00
ADMIN	LEONARD HARRIS, CPA 100 MERRICK ROAD SUITE LL-1W ROCKVILLE CENTRE, NY 11570 <3420-00 Accountant for Trustee Expenses (Other Firm)>, 200	Admin Ch. 7 06/15/11		\$40.88 \$40.88	\$0.00	\$40.88
ADMIN	G.E.M. AUCTION CORP. 70-10 32ND AVENUE EAST ELMHURST, NY 11370 <3711-00 Appraiser for Trustee Fees>, 200	Admin Ch. 7 06/15/11		\$500.00 \$500.00	\$0.00	\$500.00
Case Total:					\$0.00	\$6,234,346.63

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 11-12841 (JLG)
Case Name: WESTROCK ADVISORS, INC.
Trustee Name: JOHN S. PEREIRA

Balance on hand: \$ 102,610.70

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
28S	ELM PLACE MANAGEMENT, L.L.C.	22,184.74	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 102,610.70

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - JOHN S. PEREIRA	8,969.57	0.00	8,969.57
Trustee, Expenses - JOHN S. PEREIRA	437.21	0.00	437.21
Attorney for Trustee, Fees - PEREIRA & SINISI, LLP	6,983.50	0.00	6,983.50
Attorney for Trustee, Expenses - TROUTMAN SANDERS LLP	35.79	0.00	35.79
Accountant for Trustee, Fees - LEONARD HARRIS, CPA	8,960.00	0.00	8,960.00
Accountant for Trustee, Expenses - LEONARD HARRIS, CPA	40.88	0.00	40.88
Other Fees: G.E.M. AUCTION CORP.	500.00	0.00	500.00
Attorney for Trustee Fees - TROUTMAN SANDERS LLP	46,081.50	0.00	46,081.50

Total to be paid for chapter 7 administration expenses: \$ 72,008.45

Remaining balance: \$ 30,602.25

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00

Remaining balance: \$ 30,602.25

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$155,131.62 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
10	STATE OF NEW YORK DEPARTMENT OF LABOR	1,268.60	0.00	85.24
11	CONNECTICUT GENERAL LIFE INSURANCE COMPANY	21,631.59	0.00	21,631.59
12	NYC DEPARTMENT OF FINANCE	100,575.00	0.00	6,758.23
13	STATE OF NEW YORK DEPARTMENT OF LABOR	31,466.42	0.00	2,114.42
18P	NYS DEPARTMENT OF TAXATION AND FINANCE	190.01	0.00	12.77
28P	ELM PLACE MANAGEMENT, L.L.C.	0.00	0.00	0.00

Total to be paid for priority claims: \$ 30,602.25

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 6,007,206.56 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	WELLS FARGO FINANCIAL LEASING, INC.	55,591.33	0.00	0.00
2	NYS DEPARTMENT OF LABOR	0.00	0.00	0.00
3	CIT TECHNOLOGY FINANCING SERVICES, INC.	11,693.40	0.00	0.00
4	CIT TECHNOLOGY FINANCING SERVICES, INC.	10,358.29	0.00	0.00
5	CIT TECHNOLOGY FINANCING SERVICES, INC.	3,199.64	0.00	0.00

6	FEDEX TECH CONNECT INC	2,175.81	0.00	0.00
7	CANON FINANCIAL SERVICES, INC.	189,415.12	0.00	0.00
8	CIT TECHNOLOGY FINANCING SERVICES, INC.	29,996.91	0.00	0.00
9	LEO AND DOROTHY BRUSS, HUSBAND AND WIFE	131,581.00	0.00	0.00
14	JOHN H. ALLEN	0.00	0.00	0.00
15	KEITH N. BLACKMORE	15,000.00	0.00	0.00
16	JOHN H. ALLEN	29,353.00	0.00	0.00
17	MCDONALD INFORMATION SERVICE, INC.	125.85	0.00	0.00
18U	NYS DEPARTMENT OF TAXATION AND FINANCE	6,267.68	0.00	0.00
19	W2007 MONDAY 230 PARK OWNER, LLC	860,174.51	0.00	0.00
20	Garland James, Joel Smith, Gary James and others similarly	4,357,800.00	0.00	0.00
21	BRADLEY AMUNDSON	45,107.26	0.00	0.00
22	KENNETH AHRENS	56,384.08	0.00	0.00
23	ROBERT RASTBERGER	22,553.63	0.00	0.00
24	MARK SALVIA	22,553.63	0.00	0.00
25	TIMOTHY MCINTYRE	112,768.16	0.00	0.00
26	PERRY DICLEMENTE	45,107.26	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
27	ELM PLACE MANAGEMENT, L.L.C.	0.00	0.00	0.00

Total to be paid for tardy general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00
Remaining balance: \$ 0.00